

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 53 / MSAD 53

2011-12

553 - 553

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	481	249	730	0	730
10 ATTENDING PUPILS (OCTOBER 2010)	503	245	748	0	748
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	492.0	247.0	739.0 (100%)	0.0 ( 0%)	739.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	28.9 (17:1)	15.4 (16:1)	0.0 (15:1)	=	44.3	/	49.0	=	.90 X	2422,464	=	2180,218	0
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	0.0 (250:1)	=	2.1	/	1.5	=	1.40 X	76,906	=	107,668	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	1.0	=	.90 X	57,440	=	51,696	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	1.0	=	.90 X	41,004	=	36,904	0
E. EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	0.0 (250:1)	=	7.4	/	10.8	=	.69 X	196,281	=	135,434	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5	/	1.9	=	.79 X	34,069	=	26,915	0
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	0.0 (200:1)	=	3.7	/	5.1	=	.73 X	155,848	=	113,769	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.4	/	3.0	=	.80 X	222,729	=	178,183	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	27,343	0
B. Supplies and Equipment	342	473	252,738	0
C. Professional Development	58	58	42,862	0
D. Instructional Leadership Support	24	24	17,736	0
E. Co- and Extra-Curricular Student	34	113	25,126	0
F. System Administration/Support	218	218	161,102	0
G. Operations & Maintenance	1,002	1,191	740,478	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	451,532	0
B. Education & Library Technicians	36.00%	58,446	0
C. Clerical	29.00%	32,993	0
D. School Administrators	14.00%	24,946	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-102,781	0
16 Adjustment for Title I Revenues	-336,332	0

17 TOTALS	4226,975	0
18 E.P.S. RATES	5,720	6,705

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553 - 553

## =====

## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	735.0	359.0	1,094.0		
	OCTOBER 2008	746.0	340.0	1,086.0		
	APRIL 2009	746.0	346.0	1,092.0		
	OCTOBER 2009	732.0	320.0	1,052.0		
	APRIL 2010	732.0	317.0	1,049.0		
	OCTOBER 2010	750.0	323.0	1,073.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	741.0 +	0.00	X	5,720.00	= 4,238,520.00
	9-12 PUPILS	320.0 +	0.00	X	6,705.00	= 2,145,600.00
	ADULT EDUC. COURSES AT .1	1.3		X	6,705.00	= 8,716.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,720.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,705.00	= 5,028.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5667	419.9	X .15	X	5,720.00	= 360,274.20
	9-12 DISADVANTAGED @ .5667	181.3	X .15	X	6,705.00	= 182,342.48
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,720.00	= 24,024.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,705.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	741.0		X	43.00	= 31,863.00
	9-12 STUDENT ASSESSMENT	320.0		X	43.00	= 13,760.00
	K-8 TECHNOLOGY RESOURCES	741.0		X	97.00	= 71,877.00
	9-12 TECHNOLOGY RESOURCES	320.0		X	293.00	= 93,760.00
	K-2 PUPILS	259.5	X .10	X	5,720.00	= 148,434.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,324,199.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,104,473.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,104,473.93

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RSU 53 / MSAD 53

2011-12

553 - 553

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,007,619.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					556,241.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,563,861.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,668,335.09

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 53 / MSAD 53				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 53 / MSAD 53				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 53 / MSAD 53				143,510.09
47	TOTAL DEBT SERVICE ALLOCATION				143,510.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,811,845.18

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 53 / MSAD 53

2011-12

553 - 553

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
BURNHAM	166.0	15.81%	1,393,152.72		0.00		1,393,152.72	
DETROIT	149.5	14.24%	1,254,806.75		0.00		1,254,806.75	
PITTSFIELD	734.5	69.95%	6,163,885.70		0.00		6,163,885.70	
<b>TOTAL</b>	<b>1,050.0</b>						<b>8,811,845.17</b>	
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
BURNHAM			93,650,000	7.470	699,565.50		1,393,152.72	699,565.50 23.82% 7.47M
DETROIT			52,500,000	7.470	392,175.00		1,254,806.75	392,175.00 13.36% 7.47M
PITTSFIELD			246,950,000	7.470	1,844,716.50		6,163,885.70	1,844,716.50 62.82% 7.47M
<b>TOTAL</b>			<b>393,100,000</b>		<b>2,936,457.00</b>		<b>8,811,845.17</b>	<b>2,936,457.00 100.00% 7.47M</b>

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D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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RSU 53 / MSAD 53

2011-12

553 - 553

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,811,845.18	2,936,457.00	5,875,388.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,811,845.18	2,936,457.00	5,875,388.18
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,376.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			5,878,764.18
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.32%		STATE SHARE % = 66.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.29%		STATE SHARE % = 66.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,031,571.18		

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A U G U S T A 04333

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RSU 53 / MSAD 53

2011-12

553 - 553

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	489,897.01	489,064.37	0.00	0.00
August	489,897.01	489,064.37	0.00	0.00
September	489,897.01	489,064.37	0.00	0.00
October	489,897.01	489,064.37	0.00	0.00
November	489,897.01	489,064.37	0.00	0.00
December	489,897.01	489,064.37	0.00	0.00
Janurary	489,897.01	489,064.37	0.00	0.00
February	489,897.01	491,315.01	0.00	0.00
March	489,897.01	489,345.72	0.00	0.00
April	489,897.01	489,345.72	0.00	0.00
May	489,897.01	489,345.72	0.00	0.00
June	489,897.07	495,961.42	0.00	0.00
Total	5,878,764.18	5,878,764.18	0.00	0.00